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**EXTRAORDINARY**

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**MINISTRY OF FINANCE (REVENUE DIVISION)**

**NOTIFICATIONS**

**CENTRAL EXCISES**

*New Delhi, the 1st March 1955.*

**S.R.O. 477.**—In exercise of the powers conferred by section 37 of the Central Excises & Salt Act, 1944(I of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that the following further amendment shall be made to the Central Excise Rules, 1944, namely:—

For the heading “E.I. CLOTH” and rules 96-A to 96-G (both inclusive) of the said Rules, the following shall be substituted, namely:—

**“E-I. COTTON FABRICS**

**96A. Definitions.**—In this Section—

(i) “Piece of cotton fabric” means any running length of cotton fabric, and includes a fabric comprising an uncut pair of dhoties, towels, sarees and chaddars and any other item ordinarily sold by the pair.

(ii) “Chindies” means any cut piece of cotton fabric which is 9 inches or less in length.

(iii) “Rags” means any cut piece of cotton fabric which is more than 9 inches but less than one yard in length.

(iv) “Fents” means any cut piece of cotton fabric and includes any cut piece of dhoties and sarees which is one yard or more but does not exceed 3 yards in length, and any damaged cotton fabric not exceeding 3 yards in length (excluding damaged dhoties and sarees).

**96B. Marking on cotton fabrics.**—

(1) There shall be marked on each piece of cotton fabric at a distance not exceeding one yard from any end—

(i) the length of the piece in standard yards,

(ii) the width in inches, and

(iii) the average count of yarn as defined in item 12 of the First Schedule to the Act.

(2) The markings prescribed in sub-rule (1) may be made—

(i) in the case of mesh cotton fabrics, on a piece of cloth stitched to such fabrics;

(ii) in the case of raised blankets, on a piece of cloth securely stuck to such blankets;

(iii) in the case of lint cloth, on a piece of paper securely stuck to such cloth.

(3) Nothing in sub-rules (1) and (2) shall apply to chindies, rags and fents.

**96C. Markings on bales.—**

(1) There shall be marked on every bale or other package of cotton fabrics (i) the average count, (ii) the length in standard yards, and (iii) the width in inches, of the fabric packed therein.

(2) Where cotton fabrics of different average counts or of different widths are packed in the same bale or other package, there shall be marked on every such bale or other package, the following particulars in respect of such fabrics:—

<i>Average count</i>	<i>Width in inches</i>	<i>Total length in standard yards</i>
(a) 48s or more		
(b) 35s to 47s		
(c) 17s to 34s		
(d) 16s or less		

(3) Nothing in sub-rules (1) and (2) shall apply to chindies, rags, fents, but there shall be marked on every bale or other package containing chindies, rags and fents, the net weight of the bale or other package."

[No. 3.]

**S.R.O. 478.**—In exercise of the powers conferred by rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division), No. 39-Central Excises, dated the 11th September, 1954, the Central Government hereby exempts, with effect from the 1st March 1955, the categories of matches specified in column 1 of following Table from so much of the duty leviable thereon under the Central Excises and Salt Act, 1944 (I of 1944), as is in excess of the duty specified respectively against each category in column 2 of the Table:

TABLE

1. Matches, in boxes containing 60 matches on an average, if manufactured in a factory whose output—

(1)	(2)
(i) does not exceed five hundred thousand gross of boxes per year, but exceeds one hundred gross of boxes per day.	Two rupees and thirteen annas per gross of boxes
(ii) does not exceed one hundred gross of boxes per day but exceeds twenty-five gross of boxes per day.	Two rupees and ten annas per gross of boxes.
(iii) does not exceed twenty-five gross of boxes per day.	Two rupees and seven annas per gross of boxes.

2. Matches, in boxes containing 40 matches on an average, if manufactured in a factory whose output—

(i) does not exceed five hundred thousand gross of boxes per year, but exceeds one hundred gross of boxes per day.	One rupee and fourteen annas per gross of boxes.
(ii) does not exceed one hundred gross of boxes per day, but exceeds twenty-five gross of boxes per day.	One rupee and twelve annas per gross of boxes.
(iii) does not exceed twenty-five gross of boxes per day.	One rupee and ten annas per gross of boxes.

[No. 4.]

**S.R.O. 479.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the following notifications of the Government

of India in the Ministry of Finance (Revenue Division), noted below\* the Central Government hereby exempts the cotton fabrics described below from the whole of the duty leviable thereon under the Central Excises and Salt Act, 1944 (I of 1944):—

- (1) Hosiery;
- (2) Leather cloth and inferior or imitation leather cloth ordinarily used in book-binding;
- (3) Tracing paper;
- (4) Rubberised or synthetic waterproof fabrics whether single-textured or double-textured;
- (5) Towels and bath mats made to *bona fide* retail sizes;
- (6) Indian National Flags;
- (7) Book-binding cotton fabrics;
- (8) Cotton fabrics not more than 12 inches in width;
- (9) Cotton fabrics of the following description which are cut or made to *bona fide* retail sizes, and are not more than twenty-four inches in length, namely:—
  - (i) Napkins,
  - (ii) Dusters,
  - (iii) Swabs,
  - (iv) Tray cloths,
  - (v) Handkerchiefs;
- (10) Cotton fabrics produced in factories commonly known as power-loom (without spinning plants);
- (11) (a) Cotton fabrics intended for use in any textile printing, dyeing, bleaching or sizing process;
- (b) Canvas cotton fabrics intended for use in the manufacture of tyres;
- (c) Cotton drill, long cloth and Markin cotton fabrics intended for use in the coated abrasives industry;

Provided that no exemption shall be admissible to the fabrics referred to in sub-item (a), (b) or (c), unless the procedure set out in Chapter X of the Central Excise Rules is followed in respect of such fabrics;

- (12) Surgical Absorbent Lint packed in packets of 1 lb. or less;
- (13) Damaged or sub-standard cotton fabrics which are classified as—
  - (a) 'Chindies', that is to say, any cut piece of cotton fabric which is 9 inches or less in length;
  - (b) 'Rags', that is to say, any cut piece of cotton fabric which is more than 9 inches but less than one yard in length;
  - (c) 'Fents', that is to say, any cut piece of cotton fabric and includes any cut piece of dhoties and sarees which is one yard or more but does not exceed three yards in length, and any damaged cotton fabric not exceeding three yards in length (excluding damaged dhoties and sarees).

[No. 5.]

E. S. KRISHNAMOORTHY, Joint Secy.

\* (i) No. 7-Central Excises, dated 26-3-49.  
(ii) No. 18-Central Excises, dated 14-5-49.  
(iii) No. 22-Central Excises, dated 18-6-49.  
(iv) No. 25-Central Excises, dated 23-7-49.  
(v) No. 27-Central Excises, dated 20-8-49.  
(vi) No. 7-Central Excises, dated 4-3-50.  
(vii) No. 16-Central Excises, dated 17-6-50.  
(viii) No. 26-Central Excises, dated 18-8-51.  
(ix) No. 52-Central Excises, dated 20-12-54.

## CUSTOMS

New Delhi, the 1st March 1955

**S.R.O. 480.**—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts each of the Articles specified in column 3 of the Schedule hereto annexed when imported into India or the State of Pondicherry from the whole of the duty leviable thereon under the Indian Tariff Act, 1934 (XXXII of 1934).

## SCHEDULE

Serial No.	Relative Item Schedule to Act, 1934	No. in the First the Indian Tariff	Name of article.
1		2	3
1		13	Dyeing and Tanning substances, all sorts, not otherwise specified.
2		13(3)	Gums and resins, all sorts, not otherwise specified.

[No. 40.]

**S.R.O. 481.**—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts each of the articles specified in the Schedule hereto annexed when imported into India or the State of Pondicherry from

- the whole of the duty of customs leviable thereon when they are the produce or the manufacture of any such British Colony as is mentioned in the First Schedule to the United Kingdom-India Trade Agreement Rules, 1939;
- so much of the standard rate of duty leviable thereon as is in excess of 10% *ad valorem*; and
- from the whole of the additional duty of customs, if any, leviable thereon under any law for the time being in force.

## SCHEDULE

Serial No.	Relative Item Schedule to Act, 1934	No. in the First the Indian Tariff	Name of article.
1		13(4)	Gums, Arabic, Benjamin (ras and cowrie and Dammer (including unrefined batu)
2		30(5)	Plumbago and Graphite.

[No. 41.]

**S.R.O. 482.**—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the Notification of the Government of India, Ministry of Finance (Revenue Division) No. 1-Customs, dated the 4th January 1953 and No. 87-Customs, dated the 25th October, 1953, the Central Government hereby exempts the goods specified in column 3 of the Table hereto annexed and falling under Item No. 6 of the Second Schedule to the Indian Tariff Act, 1934 (XXXII of 1934), when exported from India or the State of Pondicherry, from so much of the duty of Customs leviable thereon under the latter Act as is specified in the corresponding entry in column 4 thereof.

TABLE

Serial No.	Item No. in the Second Schedule to the Indian Tariff Act, 1934	Name of article	Extent of exemption
1	6	Cloth the average count* of which is 17s or finer.	The whole.
2	6	Cloth the average count* of which is less than 17s.	So much of the duty is in excess of 6% as <i>valorem</i> .

\*The average count of yarn of the cloth shall be determined in the manner herein described.

*Explanation:*

- (a) "Count" means count of grey yarn.
- (b) For the purpose of determining the average count of yarn, the following rules shall apply, namely:—
  - (i) Yarn used in the borders or selvages shall be ignored.
  - (ii) For multiple-fold yarn, the count if the basic single yarn shall be taken and the number of ends per inch in the reed or the number of picks per inch, as the case may be, shall be multiplied by the number of plies in the yarn.
  - (iii) The average count shall be obtained by applying the following formula; namely:—
 
$$\frac{(\text{Count of warp} \times \text{number of ends per inch in the reed}) + (\text{count of weft} \times \text{number of picks per inch})}{(\text{Number of ends per inch in the reed}) + (\text{Number of picks per inch})}$$
 the result being rounded off, wherever necessary, by treating any fraction which is one-half or more as one, and disregarding any fraction which is less than one-half.

[No. 42.]

**S.R.O. 483.**—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the Notification of the Government of India, in the Ministry of Finance (Revenue Division), No. 160-Customs, dated the 27th November, 1954, as subsequently amended, the Central Government hereby exempts raw sugar, that is to say, sugar with associated impurities and having a sucrose content not exceeding 99 per cent. by weight on the material dried at 105 centigrade, imported into India or the State of Pondicherry for refining and covered by a certificate to that effect issued by the Ministry of Food and Agriculture of the Government of India, and falling under Item No. 17 of the First Schedule to the Indian Tariff Act, 1934 (XXXII of 1934), from so much of the duty of customs leviable thereon under the last mentioned Act as is in excess of the duty of Rs. 6-8-0 per cwt., and also from the whole of the additional duty of customs leviable thereon under any law for the time being in force.

[No. 43]

**S.R.O. 484.**—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the Notification of the Government of India in the Ministry of Finance (Revenue Division), No. 20-Customs, dated the 22nd February, 1954, the Central Government hereby exempts sugar excluding confectionery imported into India or the State of Pondicherry and falling under Item No. 17 of the First Schedule to the Indian Tariff Act, 1934 (XXXII of 1934), from so much of the duty of customs leviable thereon under the last mentioned Act as is in excess of the duty of Rs. 13-0-0 per cwt., and also from the whole of the additional duty of customs leviable thereon under any law for the time being in force.

[No. 44.]

**S.R.O. 485.**—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts the goods specified in Items Nos. 30, 30(3), 30(4), 44, 49(a), 49(4), 72(11) and 73(15), of the First Schedule to the Indian Tariff Act, 1934 (XXXII of 1934), when imported into India or the State of Pondicherry, from so much of the additional duty of customs leviable on that part of the customs duty which is equivalent to the excise duty for the time being leviable on the goods, if produced or manufactured in India

[No. 45.]

I. RAJARAM RAO, Joint Secy.